DELAWARE FORM 400-ES

DECLARATION OF ESTIMATED FIDUCIARY INCOME TAX

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FISCAL	YEAR FILERS (ENT	ER YEAR ENDING	G - MONTH & YEAR):	2001
•			TRUST NUMBER:	
			!	
		AMOUNT OF	THIS INSTALLME	NT:\$
	P.O. BOX 204	4, WILMINGT	ON, DELAWARE 19	9899-2044
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FIDUCIARY'S RECORD OF PAYMENTS

		RECORD OF PAY	<u>MENTS</u>			
SCHEDULED PAYMENT DATE		AMOUNT PAID	PAID DA	\TE	CHECK	NUMBER
FIRST PAYMENT (APRIL 30, 2001)	\$					
SECOND PAYMENT (JUNE 15, 2001)	\$					
THIRD PAYMENT (SEPT 17, 2001)	\$					
FINAL PAYMENT (JAN 15, 2002)	\$					
TOTAL PAID	\$					
		RETAIN THIS PORTION F				
DELAWARE FORM 400-EX DECLARATION OF ESTIMATED FIDUCIARY INCOME TAX		DO NOT WRITE OR STAPLE IN THIS AREA				
SE RETURN WITH INSTALLMEN	APRIL 30, 2002				DE 0007-25	
PLEASE WRITE THE TRUST'S OR ESTA EMPLOYER IDENTIFICATION NUMBER:	ATES'S EIN A	AND "2001 FORM 400-ES"	FISCAL YEAR FILERS (EN			2004
NAME OF TRUCT OR FOTATE					TOUGT NUMBER	2001
NAME OF TRUST OR ESTATE:					TRUST NUMBER:	
NAME AND TITLE OF FIDUCIARY:						
ADDRESS (NUMBER AND STREET OR P.O. BOX):						
CITY, STATE, AND ZIP CODE:				AMOUNT	OF THIS INSTALLN	IENT:\$
I REQUEST AN AUTOMATIC EXTENSION OF	TIME TO AU	GUST 15, 2002 TO FILE DELAY	WARE FORM 400 (OR IF	A FISCAL YEA	R FROM	то,
FOR THE TAX YEAR ENDING Month	Day	•• Year				
SIGNATURE OF FIDUCIARY OR OFFICER R	PEDDESENITIN	IG FIDLICIARY	DATE			
MAKE CHECK PAYABLE & MA				14. WII MINGT	ON DELAWARE 1	9899-2044
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DELAWARE FORM 400-ES	DE	ECLARATION OF I		DC	NOT WRITE OR STAPLE	IN THIS AREA
RETURN WITH INSTALLMEN	NT DUE:	JAN 15, 2002			REV CO	DE 0004-01
PLEASE WRITE THE TRUST'S OR ESTA	TES'S EIN	AND "2001 FORM 400-ES"	ON YOUR CHECK OF			
EWFEOTER IDENTIFICATION NOWIDER.			TISOAL TEAKTILLING (LIV	TEN TEAN ENDIN	T	2001
NAME OF TRUST OR ESTATE:					TRUST NUMBER:	
NAME AND TITLE OF FIDUCIARY:						
ADDRESS (NUMBER AND STREET OR P.O. BOX):						
CITY, STATE, AND ZIP CODE:						
FILE ONLY IF YOU ARE MAKING A PA	YMENT OF	ESTIMATED TAX		AMOUNT O	THIS INSTALLME	NT:\$

2001

FIDUCIARY ESTIMATED INCOME TAX INSTRUCTIONS

WHO MUST MAKE A DECLARATION:

If the fair market value of the assets of a resident or non-resident trust, for any given taxable year, equals or exceeds \$1 million, the trust is required to file estimated tax declarations for the subsequent taxable year.

WHEN AND WHERE TO FILE DECLARATION:

Your Declaration and payment of Estimated Tax shall be filed or paid on or before April 30, or on such later dates as are specified in the instructions below. Payments should be filed with the Division of Revenue at P.O. Box 2044, Wilmington, Delaware 19899-2044.

FISCAL YEAR:

If you file your income tax returns on a fiscal year basis, your dates for filing the Declaration and payment of the Estimated Tax will be the 30th day of the fourth month and the 15th day of the sixth and ninth months of your current fiscal year and the 15th day of the first month of the next fiscal year.

CHANGES IN INCOME OR DEDUCTION(S):

A. Even though your situation on April 30 is such that you are not required to file a Declaration at that time, your expected income or deduction(s) may change so that you will be required to file a Declaration later. In such case, the time for filing is as follows: June 15 if the change occurs after April 1 and before June 2; September 17 if the change occurs after June 1 and before September 2; January 15 of the following year if the change occurs after September 1. The Estimated Tax may be paid in full at the time of filing the Declaration or in equal installments on the remaining payment dates.

B. After you have filed a Declaration, if changes in income or deduction(s) cause a substantial increase or decrease in Estimated Tax, you should enter the adjusted amount in the space provided on each remaining Form 400-ES and forward on required due dates.

PAYMENT OF ESTIMATED TAX:

Your Estimated Tax may be paid in full with the Declaration, or in equal installments on or before April 30, June 15, September 17, and January 15 of the following year. The last installment must be mailed no later than January 15 of the following year. Check or money order should be made payable to Delaware Division of Revenue. Please remove any stub from your check. Write your Employer Identification Number and tax period you are reporting on the check or money order. **DO NOT STAPLE** your payment to the return.

PENALTY FOR FAILURE TO PAY ESTIMATED INCOME TAX:

The following penalty is imposed by law for underpayment of any installment of Estimated Tax: A penalty of 1 1/2% per month, or fraction thereof, on the underpayment during the period of the underpayment except in certain situations. The penalty does not apply if each installment is paid on time and (a) is at least 90% of the amount due on the income tax return for the taxable year, or (b) is based on a tax computed by using your taxable income for last year and this year's tax rate.

MISPLACED OR DAMAGED FORMS:

If you misplace or damage this booklet, please contact the Public Service Bureau at (302) 577-8200 for a replacement. If you do not have a replacement booklet by the time an Estimated Tax payment is due, any taxes due must be filed on a timely basis. Submit payment with all pertinent information (Federal Employer Identification, type of tax, tax period, and phone number).

TAX COMPUTATION SCHEDULE

1.	ENTER AMOUNT OF TOTAL GROSS INCOME EXPECTED FOR THE YEAR	\$
2.	LESS: PENSION AND 60 AND OVER EXCLUSIONS, U.S. OBLIGATIONS INTEREST	\$
3.	ESTIMATED TAXABLE INCOME (LINE 1 LESS LINE 2)	\$
4.	ESTIMATED TAX (USE TAX COMPUTATION TABLE BELOW TO MAKE THIS COMPUTATION)	\$

TAX COMPUTATION TABLE

IF ESTIMATED TAXABLE INCOME ON LINE 3 IS:			
	AT LEAST	BUT NOT OVER	YOUR TAX IS:
\$	0.	\$ 2,000.	\$ 0.
	2,000.	5,000.	2.2% OF AMOUNT OVER \$2,000.
	5,000.	10,000.	\$66.00 + 3.90% OF AMOUNT OVER \$5,000.
	10,000.	20,000.	\$261.00 + 4.80% OF AMOUNT OVER \$10,000.
	20,000.	25,000.	\$741.00 + 5.20% OF AMOUNT OVER \$20,000.
	25,000.	60,000.	\$1,001.00 + 5.55% OF AMOUNT OVER \$25,000.
60,000 AND OVER			\$2,943.50 + 5.95% OF AMOUNT OVER \$60,000.